

FORM

BT-SUMMARY

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARYFor the CALENDAR year **1994** or other tax year beginning Mo Day Year and ending Mo Day Year

STEP 1

Place
LABEL HERE
Otherwise
Please Print
or Type

| | | |
|---|----------------------|---|
| Proprietorship - Last Name | First Name & Initial | SOCIAL SECURITY NUMBER _____ |
| Proprietorship - Spouse's Last Name | First Name & Initial | SPOUSE'S SOCIAL SECURITY NUMBER _____ |
| Corporate, Partnership, Fiduciary or Non-Profit Name | | FEDERAL IDENTIFICATION NUMBER _____ |
| Number and Street Address | | Principal Activity Code (Follow Federal Instructions) _____ |
| City or Town, State and Zip Code | | FOR PROPRIETORSHIP: Spouse's Principal Activity Code _____ |
| For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label to give to your preparer? If yes, check here <input type="checkbox"/> | | |

STEP 2
Return Type,
Federal
Information
and Filing
Requirement

| | | | |
|--|--------------------------------------|--|----------------------------------|
| <input type="checkbox"/> CORPORATION | <input type="checkbox"/> PARTNERSHIP | <input type="checkbox"/> PROPRIETORSHIP | <input type="checkbox"/> AMENDED |
| <input type="checkbox"/> FIDUCIARY | <input type="checkbox"/> NON-PROFIT | <input type="checkbox"/> COMBINED FILERS | <input type="checkbox"/> FINAL |
| <input type="checkbox"/> Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return which has not been previously reported to N.H. Years covered by IRS _____ Submit changes under a separate cover. | | | |
| DO YOU MEET THE FILING REQUIREMENTS FOR: (SEE INSTRUCTIONS) BET Yes ___ No ___ BPT Yes ___ No ___ | | | |

STEP 3

PLEASE COMPLETE FORMS IN THE FOLLOWING ORDER: BET, BPT RETURN AND THEN BUSINESS TAX SUMMARY.


STEP 4
Figure Your
Balance
Due or
Overpayment

| | | | |
|---|-------|--|-------|
| 1 (a) Business Enterprise Tax Net of Statutory Credits | 1 (a) | | |
| 1 (b) Business Profits Tax Net of Statutory Credits | 1 (b) | | 1 |
| 2 PAYMENTS: | | | |
| (a) Tax paid with application for extension | 2 (a) | | |
| (b) Payments from 1994 estimated taxes | 2 (b) | | |
| (c) Payments carried over from prior year | 2 (c) | | |
| (d) Payments made with original return (Amended returns only) | 2 (d) | | 2 |
| 3 TAX DUE (Line 1 less line 2) | | | 3 |
| 4 ADDITIONS TO TAX: | | | |
| (a) Interest (See instructions) | 4 (a) | | |
| (b) Failure to Pay (See instructions) | 4 (b) | | |
| (c) Failure to File (See instructions) | 4 (c) | | |
| (d) Underpayment of Estimated Tax (See instructions) Attach Form DP 2210/2220 | 4 (d) | | 4 |
| 5 BALANCE DUE (Line 3 plus line 4) Make check payable to: State of New Hampshire | | | 5 |
| 6 OVERPAYMENT (Line 2 less line 1, adjusted by line 4, if applicable) | 6 | | |
| 7 Apply overpayment amount of line 6 to: (a) The 1995 tax liability | | | 7 (a) |
| (b) Refund - Please allow 10 weeks for processing | | | 7 (b) |

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.

STEP 5
Signature(s)
Office Use
Only

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined filer, I also certify that all affiliated companies are included in the appropriate group described in this return.

| | |
|--|---|
| Signature | Signature of Paid Preparer Other Than Taxpayer |
| Title and Date | Preparer's Identification Number _____ Date _____ |
| Spouse's Signature and Date (PROPRIETORSHIP ONLY) | Preparer's Address _____ |
|  MAIL TO: DOCUMENT PROCESSING DIVISION P.O. BOX 637 CONCORD, NH 03302-0637 | City or Town, State and Zip Code _____ |

BT-SUMMARY

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX APPORTIONMENT**

For the CALENDAR year **1994** or other tax year beginning Mo Day Year and ending Mo Day Year

| | | | |
|--|---|--|-----|
| NAME | | FEDERAL ID # / SOCIAL SECURITY # | |
| SECTION I – APPORTIONMENT FACTORS | | | |
| COMPENSATION AND WAGES FACTOR | 1. NH Compensation and Wages Paid or Accrued | 1. | |
| | 2. Everywhere Compensation and Wages Paid or Accrued | 2. | |
| | 3. COMPENSATION FACTOR (Line 1 divided by line 2) Enter this amount on line 21. | 3. ● | |
| INTEREST FACTOR | 4. Average of NH Property | 4. | |
| | 5. Average of Everywhere Property | 5. | |
| | 6. INTEREST FACTOR (Line 4 divided by line 5) Enter this amount on line 26 | 6. ● | |
| DIVIDEND FACTOR | 7. NH Sales | 7. | |
| | 8. Everywhere Sales | 8. | |
| | 9. Sales Factor (Line 7 divided by line 8) | 9. ● | |
| | 10. Sub-total (Sum of lines 3, 6 and 9) | 10. ● | |
| | 11. DIVIDEND FACTOR (See instructions) Enter this amount on line 15 | 11. ● | |
| SECTION II – BUSINESS ENTERPRISE TAX BASE APPORTIONMENT | | | |
| DIVIDEND APPORTIONMENT | 12. Dividends Paid | 12. | |
| | 13. Less Dividend Deduction (See instructions) | 13. | |
| | 14. Subtotal (Line 12 less line 13) | 14. | |
| | 15. Dividend Apportionment Factor (From line 11) | 15. ● | |
| | 16. Taxable Dividends (Line 14 multiplied by line 15) If negative, show in brackets, e.g. (\$50). | 16. | |
| | 17. TOTAL TAXABLE DIVIDENDS (From line 16. If negative, enter 0) Enter this amount on line 1, Form BET or Form BET-PROP. | 17. | |
| | COMPENSATION AND WAGES APPORTIONMENT | 18. Compensation and Wages Paid or Accrued | 18. |
| 19. LESS: Retained Compensation (See instructions) | | 19. | |
| 20. Subtotal (Line 18 less line 19) | | 20. | |
| 21. Compensation Apportionment Factor (From line 3) | | 21. ● | |
| 22. Taxable Compensation (Line 20 multiplied by line 21) | | 22. | |
| 23. LESS: Dividend Offset (See instructions) | | 23. | |
| 24. TOTAL TAXABLE COMPENSATION (Line 22 less line 23) Enter this amount on line 2, Form BET or Form BET-PROP. | | 24. | |
| INTEREST APPORTIONMENT | | 25. Interest Paid or Accrued | 25. |
| | 26. Interest Apportionment Factor (From Line 6) | 26. ● | |
| | 27. Taxable Interest (Line 25 multiplied by line 26) | 27. | |
| | 28. LESS: Dividend Offset (See instructions) | 28. | |
| | 29. TOTAL TAXABLE INTEREST (Line 27 less line 28) Enter this amount on line 3, Form BET or Form BET-PROP. | 29. | |

FORM**BET**

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN FOR CORPORATIONS,
PARTNERSHIPS, FIDUCIARIES AND NON-PROFIT ORGANIZATION**

For the CALENDAR year **1994** or other tax year beginning Mo Day Year and ending Mo Day Year

YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS RECEIPTS WERE GREATER THAN \$100,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$50,000.

| | | | | |
|--|--|------|--|----|
| STEP 1 Please Print or Type Name | Name of Principal NH Business Organization | | Federal Identification Number _____ - _____ | |
| If your business activities are conducted both within and without New Hampshire AND the business organization is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for lines 1, 2 and 3. If you need Form BET-80 and it is not included in your booklet, it may be obtained by calling (603) 271-2192. | | | | |
| STEP 2 Compute the Enterprise Value Tax Base | 1. Dividends Paid | 1. | | |
| | 2. Compensation and Wages Paid or Accrued | 2. | | |
| | 3. Interest Paid or Accrued | 3. | | |
| | 4. Enterprise Value Tax Base (Sum of lines 1, 2 and 3) | | | 4. |
| | 5. N.H. Business Enterprise Tax (Line 4 x .0025) | | | 5. |
| STEP 3 Figure Your Tax | 6. Credits: (a) RSA 162-L:8, Community Development Finance Authority Credit (See instructions) | 6(a) | | |
| | (b) Statutory Credits (See instructions) | 6(b) | | 6. |
| | 7. Business Enterprise Tax Net of Statutory Credits (Line 5 less line 6. If negative, enter 0) | | | 7. |

**ENTER THE AMOUNT FROM LINE 7 ON LINE 1(a) OF THE BUSINESS TAX SUMMARY FORM.
IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**

FORM

DP-80

Schedule A

(Rev. 2/94)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX APPORTIONMENTFor the CALENDAR year **1994** or other tax year beginning Mo Day Year and ending Mo Day Year

NAME

FEDERAL IDENTIFICATION NO./SOCIAL SECURITY NO.

| | (a) Everywhere (Denominator) | (b) New Hampshire (Numerator) | (c) Sales/Receipts Factor |
|-----------------------------------|--|-------------------------------------|------------------------------|
| 1. SALES/RECEIPTS FACTOR: 1(a) \$ | | 1(b) \$ | |
| 1(c) Divide 1(b) by 1(a) = | x 2 (Express as a decimal to 6 places) | | 1(c) . |

| | (a) Everywhere (Denominator) | (b) New Hampshire (Numerator) | (c) Payroll Factor |
|----------------------------|--|-------------------------------------|-----------------------|
| 2. PAYROLL FACTOR: 2(a) \$ | | 2(b) \$ | |
| 2(c) Divide 2(b) by 2(a) = | x 2 (Express as a decimal to 6 places) | | 2(c) . |

3. PROPERTY FACTOR:

| | (a) Everywhere (Denominator) | (b) New Hampshire (Numerator) | | |
|-----------------------------------|------------------------------------|-------------------------------------|-----------------------------------|---------------|
| | Beginning of Period | End of Period | Beginning of Period | End of Period |
| Inventory | | | Inventory | |
| Buildings | | | Buildings | |
| Furniture & Fixtures | | | Furniture & Fixtures | |
| Leasehold Improvements | | | Leasehold Improvements | |
| Land | | | Land | |
| Other Tangible Assets | | | Other Tangible Assets | |
| Sub Totals | \$ | \$ | Sub Totals | \$ |
| Average of Sub Totals | \$ | | Average of Sub Totals | \$ |
| Rented Property (annual rate x 8) | | | Rented Property (annual rate x 8) | |
| Total Property Everywhere 3(a) \$ | | | Total N.H. Property 3(b) \$ | |

| | | | |
|---|--|--|--------|
| 3(c) Divide 3(b) by 3(a) = | x 2 (Express as a decimal to 6 places) | | 3(c) . |
| 4. TOTAL OF LINES 1(c), 2(c) and 3(c) = | | | 4 . |
| 5. NEW HAMPSHIRE APPORTIONMENT: Line 4 divided by 4 and expressed as a decimal to 6 places. ... 5 | | | 5 . |

If there are only one or two factors with an "Everywhere" denominator, then see instructions.

ADDITIONAL INFORMATION

Principal business activity in New Hampshire: _____

Business locations in New Hampshire – location of factories, sales offices, warehouses, etc. (Attach a list if more space is required)

Year first NH return filed: 19 ____ Year registered with NH Secretary of State: 19 ____ State of incorporation (2-letter ID): ____

City, State and Country where records are located: _____
CITY/TOWN STATE COUNTRY

Business locations outside New Hampshire. (Attach a list if more space is required)

| Location City and State | Indicate whether factory, sales office, warehouse, construction site, etc. | Answer Yes or No | | |
|----------------------------|--|---|---|--|
| | | Registered to do business in state where located? | Files returns in state where located? | Apportion sales, payroll and/or property in state where located? |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

FORM**DP-120**Schedule S
(Rev 10/94)NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX – SMALL BUSINESS CORPORATIONS
COMPUTATION OF "S" CORPORATION GROSS BUSINESS PROFITS

FOR CALENDAR YEAR 1994

| | |
|------|----------------------------|
| NAME | FEDERAL IDENTIFICATION NO. |
|------|----------------------------|

1. Income and Deductions from Federal Form 1120S. Show all losses in brackets, e.g. (\$50)

(a) Ordinary income (loss) from trade or business activities

(Federal Form 1120S, Page 1, Line 21) 1(a)

(b) Net income (loss) from rental real estate activities

(Federal Form 1120S, Schedule K, Line 2) 1(b)

(c) Net income (loss) from other rental activities

(Federal Form 1120S, Schedule K, Line 3c) 1(c) (d) Portfolio income (loss) such as but not limited to
interest, dividend or royalty income(Federal Form 1120S, Schedule K, Lines 4a, b, c & f) 1(d)

(e) Capital gain on the sale of assets

(Federal Form 1120S, Schedule K, Lines 4d & e) 1(e)

(f) Net gain (loss) under section 1231

(Federal Form 1120S, Schedule K, Line 5) 1(f)

(g) Other income (loss) from "S" corporation activities

(Federal Form 1120S, Schedule K, Line 6) 1(g) ()(h) Other "S" Corporation expenses shown on Federal Form 1120S,
Schedule K, Lines 7, 8, 9 & 10(Refer to Rev 302.01 for limitations) 1(h) ()

(i) Total "S" corporation income and deductions

[Combine lines 1(a) through 1(h)] 1(i) **2. Other deductions not included in "S" Corporation return allowable to "C" Corporations under
Internal Revenue Code. (Attach supporting schedule) 2****3. "S" Corporation Gross Business Profits or Loss**(Combine line 1(i) and line 2.) Enter here and on Page 1, Line 1 of Form NH-1120 3 **INTENT:** It is the primary intent of the Department to equate the federally distinguished subchapter "S" corporations with the regular corporations. No part of this form shall be construed as to allow a greater deduction from income or inclusion to income than would be allowable for regular corporations. (Rev 302.01)**FOR ADDITIONAL INFORMATION:** Please see Rev 302.01 or contact the Audit Division at (603) 271-3400. For hearing or speech impaired individuals, call TDD Access: Relay NH 1-800-735-2964.**WHO MUST FILE:** Corporations which qualify for and file as Subchapter "S" corporations for federal income tax purposes pursuant to Internal Revenue Code as amended are treated the same as corporations which file as regular corporations for federal income tax purposes. All business organizations organized as Subchapter "S" corporations for federal income tax purposes must file Form DP-120.**WHEN TO FILE:** Form DP-120 must be filed with Form NH-1120

FORM**DP-132**

(Rev 10/94)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**NET OPERATING LOSS (NOL) DEDUCTION**For the CALENDAR year **1994** or other tax year beginning

| | | |
|----|-----|------|
| Mo | Day | Year |
|----|-----|------|

 and ending

| | | |
|----|-----|------|
| Mo | Day | Year |
|----|-----|------|

TAXPAYER'S NAME

FEDERAL IDENTIFICATION NO./SOCIAL SECURITY NO.

**WHEN
TO USE
THIS FORM**

Use this form to detail the Net Operating Loss Carryforward amount included in the current tax year net operating loss deduction taken on Form NH-1040, NH-1041, NH-1065 or NH-1120. This form must be attached to the NH tax return in the year the NOL deduction is claimed.

| | (A) Ending date of tax year in which NOL occurred | (B) NOL amount available for five year carryforward period Cannot exceed \$250,000 per year and must be adjusted for Transition Credit. | (C) Amount of NOL carryforward which has been used in tax years prior to this tax year | (D) Amount of NOL to be used as a deduction in this tax year | (E) Amount of NOL to carry forward to future years |
|---|---|---|---|---|---|
| | Mo Day Yr | | | | |
| 1 | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> |
| 2 | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> |
| 3 | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> |
| 4 | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> |
| 5 | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> | <table border="1" style="width: 100%; height: 20px;"></table> |

6 Amount of NOL carryforward deducted this tax year.

(Sum of column D, lines 1-5) 6

This is the amount to be reported on the applicable Business Profits Tax return. This amount cannot exceed the NH Adjusted Gross Business Profits before the Net Operating Loss Deduction.

NOTE: Column (B) less Column (C) should equal the sum of Column (D) plus Column (E).**IMPORTANT:**

A NH Net Operating Loss may be carried forward for five years following the loss year provided, however, that no loss amounts incurred prior to January 1, 1989 shall be used to calculate the NOL deduction.

Rev 303.04(c) – Carryback Of Loss Required. For purposes of calculating the amount of any net operating loss deduction allowed under RSA 77-A:4, XIII, section 172 of the Internal Revenue Code shall be followed, except that,

- (1) Any loss amount shall first be carried back to those tax years required by the Internal Revenue Code without application of the election in section 172(b) (3) and applied to any income in the carryback tax years, before any remaining loss is carried forward as a net operating loss deduction.
- (2) The carryback of losses as provided in (1) above shall result in neither an allowable net operating loss deduction in the carryback years nor a refund of previously paid taxes. Amended returns filed for such purposes shall be prohibited.
- (3) The business organization's failure to carry back net operating losses and apply them to the income of prior profitable years shall result in the loss being presumed to be fully absorbed in the carryback year(s).

FORM

DP-160

Schedule CR
(Rev 10/94)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SCHEDULE OF BUSINESS PROFITS TAX CREDITS

RSA 77-A:5

For the CALENDAR year **1994** or other tax year beginning and ending
Mo Day Year Mo Day Year

| | | | |
|--|------------|---------|--|
| CORPORATE, PARTNERSHIP, FIDUCIARY OR NON-PROFIT NAME | | | FEDERAL IDENTIFICATION NUMBER |
| LAST NAME (PROPRIETORSHIP ONLY) | FIRST NAME | INITIAL | SOCIAL SECURITY NUMBER (Proprietorship Only) |

1. Taxes paid pursuant to RSA 83-C Franchise Tax on Public Utilities 1

| | |
|--|--|
| | |
|--|--|
2. Taxes paid pursuant to RSA 400-A Taxation of Insurance Companies 2

| | |
|--|--|
| | |
|--|--|
3. Research and Development Tax Credit: **Effective 7/1/93 for taxable periods ending on or after 7/1/93.**
 - 3(a) Total Research and Development Tax Credit available (See instructions) 3(a)

| | |
|--|--|
| | |
|--|--|
 - 3(b) Total NH Business Profits Tax

| |
|--|
| |
|--|

 x 5% 3(b)

| | |
|--|--|
| | |
|--|--|
 - 3(c) Enter the lessor of line 3(a) or line 3(b) 3(c)

| | |
|--|--|
| | |
|--|--|
4. Job Creation Tax Credit: **Effective 7/1/92 for taxable periods ending on or after 7/1/92.**
 - 4(a) Total Job Creation Tax Credit available (See instructions) 4(a)

| | |
|--|--|
| | |
|--|--|
 - 4(b) Total NH Business Profits Tax

| |
|--|
| |
|--|

 x 5% 4(b)

| | |
|--|--|
| | |
|--|--|
 - 4(c) Enter the lessor of line 4(a) or line 4(b) 4(c)

| | |
|--|--|
| | |
|--|--|
5. Manufacturing Capital Expenditure Credit: **Effective 7/1/93 for taxable periods ending on or after 7/1/93.**
 - 5(a) Total Manufacturing Capital Expenditure Tax Credit available
(See instructions) 5(a)

| | |
|--|--|
| | |
|--|--|
 - 5(b) Total NH Business Profits Tax

| |
|--|
| |
|--|

 x 5% 5(b)

| | |
|--|--|
| | |
|--|--|
 - 5(c) Enter the lessor of line 5(a) or line 5(b) 5(c)

| | |
|--|--|
| | |
|--|--|
6. Community Development Authority Credit for Contributions Made or Pledged Prior to 7/1/94 6

| | |
|--|--|
| | |
|--|--|
7. Total Credits allowable pursuant to RSA 77-A:5 (Enter the sum of lines 1, 2, 3(c), 4(c), 5(c) and 6) 7

| | |
|--|--|
| | |
|--|--|
8. Total NH Business Profits Tax 8

| | |
|--|--|
| | |
|--|--|
9. Total amount of allowable credits (Enter the lessor of line 7 or line 8) 9

| | |
|--|--|
| | |
|--|--|

Total amount of these credits shall not exceed the tax due under RSA 77-A.